

Shoes For Fall and Winter Wear



It is doubtful if we have ever before presented a more beautiful, attractively stylish, reasonably priced assortment of shoes than are now being shown.

Wasatch Stores Co. Sunnyside, Castle Gate, Winter Quarters and Clear Creek, Utah.

BETTER THINGS COMING IN WAY OF ROAD WORK

STATE NOW IS DIVIDED INTO FIVE DISTRICTS

Carbon and Six Other Counties of the Eastern Portion Under the Direct Supervision of John H. Tuttle, Engineer in Charge, Who Has His Permanent Headquarters at Price.

For purpose of more efficient administration of the state road work, and in order to have an engineer with authority accessible to the work without communicating with Salt Lake City from the outlying portions of the state, the state has been divided into five districts.

District No. 1 under this system will comprise Box Elder, Cache, Rich, Weber and Morgan counties, and the district engineer will be Ralph Armstrong, with headquarters in Ogden.

District No. 2 will comprise Salt Lake, Tooele, Wasatch, Summit, Davis and Utah counties, and probably, after the present winter, Juab as well. J. O. Brunson will be placed in charge with headquarters at Salt Lake City.

District No. 3 will comprise Washington, Iron, Beaver and Millard counties, and district No. 4, Sanpete, Sevier, Platte, Garfield, Wayne and Kane counties, and H. S. Kerr of Richfield will be in charge of both these districts for the time being.

Road building on the Lincoln highway route across the Great Salt Lake desert is not without its mechanical and engineering difficulties.

NORMAL HOURS DEFINED FOR CHRISTIAN SHOPPING

The economy of Christmas giving and Christmas shopping urged by the council of national defense goes to the extent of curtailing the usual Christmas shopping hours in the stores, according to a communication received lately by Secretary Arch M. Thurman of the state council of defense.

The national council holds your interpretation regarding hours of labor correct. The term normal working hours as used in the agreement between the national council and representatives of business interests regarding Christmas buying means normal hours throughout the year, not hours during previous Christmas seasons.

SHOPS WILL BE CLASSIFIED BY FIRST OF NOVEMBER

Progress in establishing the new maximum and the minimum price schedule for shoes from twelve dollars to three dollars was announced a few days ago by Chairman Barwick of the war industries board.

The poor lawyer is apt to have few trials but many tribulations.

HON. C. S. VARIAN DISSECTS PROPOSED MINE AMENDMENT

(Continued from page one.)

The value on a hypothetical mine would result in an assessment upon a valuation not to exceed \$1000. To multiple the sum of \$100,000 by the submultiple would result in not getting anywhere above the actual value to be assessed, so the whole number to be employed in raising the amount for taxation to meet the views of the board of equalization would be at least two, and may be an indefinite number whereby a result reaching to the stars is obtained.

Cry for Despair.

The fact that it is endorsed by some socialists, educators or the members of a great political party in convention assembled is of no consequence. Their cry is but a cry for the despatch of the business of taxation may be shifted to a special class and business. The manifest injustice of the proposed amendment should appeal to all fair-minded people, and particularly to the Mormon people, who have always been characterized by their uniform recognition of the property rights of all others, and their hostility to unfair and oppressive taxation.

This amendment might be adopted by less than a majority of all the electors of the state, that is, by a majority of those voting at the election. If adopted it will not be in accord with other provisions of the constitution. It will deny to the prescribed class the equal protection of the laws. It will be an act of arbitrary power striking down the property rights of a class only, without due process of law. It will be a special law assessing and collecting taxes. It will prevent the taxation of a certain class of property in proportion to its value, without notice or a hearing. It will be in opposition to Sec. 2 of Art. 13, providing for a uniform and equal rate of assessment and taxation on all property in the state, and for the just valuation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her or its property.

Present barriers. Possibly the wrong could be righted in the state courts. In any event, it would seem that the fourteenth amendment to the constitution of the United States would present a barrier to such a violation of property by the state. It is for the most part, to the supreme court of the United States, the state may, "if it chooses, exempt certain classes of property from any taxation at all, such as churches, libraries and the property of charitable institutions. It may impose different specific taxes upon different trades and professions, and may vary the rates of excise upon various products. It may tax real estate and personal property in a different manner. It may allow deductions for indebtedness or not allow them. All such regulations, and those of like character, so long as they proceed within reasonable limits and general usage, are within the discretion of the state legislature or the people of the state in framing their constitution. But clear and hostile discriminations against particular persons and classes, especially such as are of an unusual character, unknown to the practice of our government, might be obnoxious to the constitutional prohibition."

Beit's Gap Railroad Company vs. Pennsylvania, 134 U. S. 229-237. Be it further, that the court has determined that the fourteenth amendment undoubtedly intended not only that there should be no arbitrary deprivation of life or liberty or arbitrary expropriation of property, but that equal protection and security should be given to all under like circumstances in the enjoyment of their personal and civil rights.

Harner vs. Connolly, 123 U. S. 27-31. "It is the settled doctrine of the court that the assessment of a tax is an action judicial in its nature, requiring for its legal exertion of the power such opportunity to appear and be heard as circumstances of the case may require; and further, that the supreme court of the United States is the ultimate arbiter of rights secured by the federal constitution, and is charged with the duty of determining whether the taxpayer has been afforded due process of law, and that due process of law demands notice and opportunity to be heard as to whether the property is subject to taxation, and if so, whether the valuation imposed is non-discriminating and lawful."

Central of Georgia R. R. Co. vs. Wright, 291 U. S. 121.

Supreme Court Quoted.

Central of Georgia Railroad company vs. Wright, 207 U. S. 127. The fact that the taxing scheme proposed, if adopted, will be a part of the state constitution adds nothing to its potentiality. As said by the supreme court: "But when the question is whether a tax imposed by a state is oppressive a party of rights secured by the federal constitution the decision is not dependent upon the form in which the taxing scheme is cast, nor upon the characterization of that scheme as adopted by the state court. We must regard the substance, rather than the form, and the controlling test is to be found in the operation and effect of the law as applied and enforced by the state."

St. Louis Southwestern vs. Arkansas, 225 U. S. 282. It must be evident to every open mind, that the proposed amendment ignores the principles upon which the institutions of our government rest. The words "due process of law," as employed in both federal and state constitutions, were originally a part of the fifth amendment to the constitution of the United States, and conveyed the same meaning as "law of the land," the words of the great charter of human rights sealed by John and the barons at Runnymede. Their meaning and effect is, as said by Justice Johnson in delivering the opinion of the court in Bank of Columbia vs. Okely, 4 Wheaton, 248: "As to the words of Magna Charta incorporated into the constitution of Maryland, after volumes spoken and

"UNCLE" JESSE KNIGHT ANSWERS HON. HARDEN BENNION

(Continued from page one.)

"Uncle" Jesse Knight of Provo makes reply in the Deseret News of last Saturday to an article in defense of the proposed constitutional amendment on mine taxation by Secretary of State Harden Bennion. Secretary Bennion, says "Uncle" Jesse, admits from his statement some facts with which he, as a public officialholder for many years and a former member of the state board of equalization, would be entirely familiar. He suggests that the mine pay only a tax on their profits. Secretary Bennion knows, and ought to have mentioned, that the mines are taxed on the average of their claims at values considerably higher than the average for agricultural acreage and also on all their improvements, the total of these items amounting to something like \$15,000,000 in addition to their net proceeds. He also knows that the net proceeds tax is not a tax on profits, as the law and practice of the state board of equalization do not permit such deductions, as would make this a tax on profits. It is, in fact, about 50 per cent more than the actual profit.

Secretary Bennion says mines are not taxed on their actual value. What is the measure of a mine's value if its output, on which it is now taxed, is not? Its value consists entirely of its mineral contents and they yield nothing until they are taken out, and the state taxes them as they come out. In other words, the mineowner is taxed in every part of his property whose use he enjoys for the present method of taxation. In this respect a mine is unlike most other classes of property such as land or factories, whose owners enjoy every year the use of the entire property. To tax the unmined, and unknown value in a mine is to tax a man on property which is not in his possession, and which, in fact, may not exist.

Even supposing it were possible to ascertain how much ore is located in a given mine, who can tell what it will be worth when it is taken out? In other words, what is the value today of a pound of lead or a ton of coal which will be mined twenty years from now? Lead is worth forty cents today, but it may rise to five dollars or fall to ten cents. This is an example of the war. Will it be worth as much in twenty years as it is now? Will there be another war twenty years from now?

The answers to both questions will be equally variable. Of course, nobody knows the answer to either, and that is just why the talk of "full value" of a mine is merely talk. Mining engineers have dropped it from consideration entirely and base their valuation of a mine on the character of the ore, its geological inferences as to its continuity and its accessibility, so that it will be worth when taken out. The valuation is speculative, and they frankly say so much. This is one of the inherent risks of mining. The state, however, is not confined to inference or assumption. It gets an exact statement of the product as mined and taxes it every year. The mineowner takes the chance. There are mines in this state that have levied assessments since 1887 to pay the net proceeds tax of the previous year and most other private enterprises.

I do not agree with Secretary Bennion's statement that the operation of the proposed amendment would require legislative action and be subject to legislative control. That is not what it says. "I would attach more weight to his contention that the welfare of the mines would be safer in the hands of the board of equalization if I knew who is to appoint all the future boards and whom he would appoint. I would also attach more weight to this if I had not had occasion to note some of Secretary Bennion's taxation ideas. He is in record officially an advocate that revenue and taxation should be wholly eliminated from the constitution, and that society's resources should be appointed and removed by the state board of equalization, instead of being elected by the people, and several other general character, which makes it easy to understand why he would favor the present amendment or any other scheme to transfer wide powers in appointed officers.

I think men who hold public office for a long period of years get it in a frame of mind, even with the best intentions, which makes it difficult for them to get the point of view of the average citizen's interest. They unconsciously get to thinking along lines that would simplify their own work without weighing fully the effects on the public. For instance, in this tax matter, if the public officials had the power to take all the revenue they needed from one or a few industries, they would not have to bother about seeing that all classes of property paid their proper share and could keep themselves popular with certain elements of the public at the expense of others. The effect of this, of course, would be ultimately to ruin those industries which were being bled, and it was, perhaps, with this idea in mind that the constitutional convention adopted the present provisions of the constitution so that no particular class of property could be taxed out of existence."

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LIBERTY PARTY PLACES THIRD TICKET IN FIELD

WELLINGTON MAN NAMED FOR THE LEGISLATURE

First Open Air Convention Ever Held in Carbon County Packed On Saturday Evening Last At City Hall Square—Some Excellent Men Chosen For the Various Places.

Because of the order of the state board of health forbidding all public gatherings during the prevalence of the influenza epidemic throughout the state, the first outdoor political convention in Carbon county was held on the City Hall grounds by those behind the third party last Saturday evening. The movement has been officially christened the "Liberty Party," and a full county ticket has been put in the field. At Saturday evening's gathering only a portion of the nominations were made, the others being supplied Monday last by a committee named for that purpose. Nominations made Saturday evening are:

Representative—A. K. Marshall of Wellington.
Commissioner, Four Years—George Fletcher of Shreve.
Commissioner, Two Years—W. D. Frazier of Hinawatha.
County Clerk—H. K. Davidson of Sunnyside.
Assessor—Blas T. Rowley of Spring Glen.
Sheriff—Matt Warner of Price.
The committee named to make up the remainder of the ticket is composed of J. Wilbur Barnham, A. H. McMullin, P. H. Short, Has Frandsen, and H. M. Goad. The committee has endorsed H. K. Gohmert, democratic nominee for treasurer, and also Mrs. Lee E. Thomas of Scofield for recorder.

W. A. Thamn of Wellington was designated as the liberty party candidate for survivor.

Judge F. E. Weeds of Price is endorsed for county attorney. He is the only republican taken into the fold.

Yesterday H. C. Smith, democratic candidate for clerk, was endorsed by the liberty party. H. K. Davidson having withdrawn from the ticket in favor of Smith. Davidson says he is a democrat and will not do anything to injure the success of the democratic ticket.

Lars Gunderson is continued an county chairman and Oliver T. Hartman, secretary of the third party organization.

PETIT JURORS DRAWN FOR OCTOBER DISTRICT COURT

District court for Carbon county convenes at Price, October 21st, instead of the 19th, as was erroneously stated in last week's Sun. The jurors for service on this term are J. O. Plumb, Steve Olson, Pierre Jeannette, McGinn Wilson, and O. T. Brooks of Price; Antonio Lambert, Peter Hanson, W. S. Avery, Ben Moss and Ake Howe of Helper; Parley Anderson and George W. Pearson of Hinawatha; Talbain Kyas and John Hardy of Sunnyside; Robert Mentzer, W. Robert Olson and William Street, Winter Quarters; Blas T. Rowley, Spring Glen; Julius Jones, J. J. Hanson and George Jackson of Keshville; Gus Adams of Standardville; John Hutchner and William Conley of Castle Gate; Henry Day and William E. Huff, Steere; John Sam and John Pomeroy, Scofield; Jesse Phillips, Clear Creek; M. A. Draper, Wellington.

In the game of life a little woman's sigh will generally prevail against a big man's sneer.

Debt is likely to worry the man who is unable to obtain credit.

written with a view to their expedition, the good sense of mankind has at length settled down to this—that they were intended to secure the individual from the arbitrary exercise of the powers of government, unrestrained by the established principles of private rights and distributive justice."

Violates Free Government.

This amendment violates all principles of representative and free government. It commits to a board, non-elective, but appointed by the governor, the power to tax the citizen upon a valuation arbitrarily fixed by its members, thus ignoring a fundamental principle that the people are not to be taxed but by representatives chosen immediately by themselves. And the tax is to be assessed at a value based upon a multiple of the actual net proceeds, fixed by the board without notice or a hearing. In these particulars it is in conflict with "the fourteenth amendment forbidding any state to deprive any person of property without due process of law or to deny any person within its jurisdiction the equal protection of the laws."

Suppose the scheme included the assessment of the farmer upon his crop before harvest or upon the product of the sugar factory at the plant. The valuation in each case to be based upon some multiple of the actual value. What answer would the people make? How does such fanciful scheme differ in principle from that of the proposed amendment? It is submitted that the voters should not dishonor their state by adopting this scheme which is not supported by law or common sense and which strikes at the very life of one of the great industries of the state.

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PRICE-EMERY AUTO LINE

Table with columns: Price to—, Single Fare, Round Trip. Lists destinations: Huntington (\$1.75), Castle Dale (2.25), Orangeville (2.50), Clawson (3.00), Ferron (3.25), Rochester (4.00), Emery (4.50).

Fares on Mail Cars—Leave Price Every Morning at 8 O'Clock. Effective January 1, 1918.

H. G. MILLS & SONS

PRICE AND HUNTINGTON, UTAH. AGENT FOR STUDEBAKER CARS

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Aberdeen COAL The Highest Efficiency Government Equivalent. 2184 pounds. Unequalled For Storage. Will Not Slack. Best of Steaming and Heating Qualities. INDEPENDENT COAL AND COKE CO.

MILLBURN MINE COAL Mined and Delivered By Cannon Coal Co.

B. M. GOOLD Manager. At Residence, North Ninth St., Price, Utah

Price Bottling Works All kinds of SOFT DRINKS, FLAVORING SYRUPS, CANDY AND DRUM GAS. Goods Delivered At Your Homes Promptly.

Be prepared for an emergency and the chances are ten to one it won't turn up.